IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.R No.93 of 1988
Date of decision:24.10.2006

Commissioner of Income Tax, Rohtak ...Petitioner

Versus

Dr.Usha Verma, Rohtak ...Respondent

CORAM: HON'BLE MR.JUSTICE ADARSH KUMAR GOEL
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: Mr.Yogesh Putney, Advocate for the revenue.

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JUDGMENT

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Delhi Bench "B" Delhi arising out of its order dated 26.11.1986 passed in I.T.A.No.2611/Del of 1985, in respect of the assessment year 1983-84.

> "Whether on the facts and in the circumstance of the case, the Tribunal was right in law in affirming the order of the AAC of Income-tax holding that the income from Paying Clinic should be taxed under the head 'profits or gains of business or profession' and not under the head 'salary'?"

The question has already been gone into in the case of the assessee for the assessment year 1980-81, in the judgment of this Court in **Commissioner of Income Tax, Rohtak Vs. Dr. Usha Verma, Rohtak,** ITR No.47 of 1985, decided on 21.11.2001 and the question has been answered in favour of the revenue and against the assessee.

In view of the above, the question referred is answered in favour of the revenue and against the assessee.

(Adarsh Kumar Goel)
Judge

October 24 ,2006 **(Rajesh Bindal)**
Pka **Judge**